



**Electrical
Safety
Authority**

For Your Safety

April 28, 2010

Dear Authorized Contractor Program (ACP) Customer,

On July 1st, 2010, Ontario's "Harmonized Sales Tax" (HST) becomes effective; however, Ontario's Ministry of Revenue has developed transitional rules for GST/HST charged on billings that occur from May 1st, 2010 to June 30th, 2010.

To address these rules, Electrical Safety Authority's (ESA) ACP membership renewals occurring in May and June will be modified by splitting the renewal bill into two separate invoices. The first invoice will include only the **GST** up to the end of June, while the second invoice, covering the balance of this year's 2010 ACP renewal amount, will be issued July 1st and include the **HST**. This will allow ESA to allocate the GST and HST applicable taxes to the appropriate pro-rated amounts owing.

As an example:

If your membership starts on May 15, 2010 with a membership fee of \$560.75 plus \$60.00 for Bulletins for a total of \$ 620.75, you will receive:

- An invoice dated May 15, 2010 for \$83.93 (\$79.93 + 4.00 **GST**) covering the period of May 15 to June 30, and
- Another invoice dated July 1, 2010 for \$611.13 (\$540.82 + 70.31 **HST**) covering the period of July 1, 2010 to May 14, 2011.

For clarification and additional information, please call the ACP Office at 1-800-249-4583 or refer to the ESA website @ www.esasafe.com.

Thank you for your cooperation as we work to address the HST transitional rules.

The Electrical Safety Authority